

SPECIAL REVENUE FUNDS

The **Park and Recreation Fund** accounts for the operation of the City's parks system. The City Charter requires that the City deposit ten percent of all business and occupation taxes, fines, penalties, and other licenses into this fund. The fund also receives usage fees and General Fund support.

The **Transportation Fund** accounts for revenues for construction, improvement, repair, or maintenance of City streets and waterways. Revenues include taxes on the sale, distribution, or use of motor vehicle fuel; motor vehicle excise taxes designated for street purposes; and grants.

The **Library Fund** accounts for operating the City's libraries. The Library Board governs the Library's operations and the City Council appropriates moneys for its regular operating requirements. The Library also receives support from the State of Washington, other governmental units, and private donors.

The **Seattle Center Fund** accounts for operating the Seattle Center. The Center is a 74-acre convention, performance, and family entertainment complex on the site of the 1962 Seattle World's Fair.

The **Design, Construction, and Land Use Fund** receives building permit fees and General Fund moneys. It finances the enforcement of City land use and building construction codes.

The **Human Services Operating Fund** accounts for grants and receives General Fund moneys for programs to aid low-income persons, youths, and the elderly.

The **Office of Housing Fund** accounts for activities pertaining to housing development, application for and compliance with conditions for housing loans and grants.

The **Street Utility Repayment Fund** accounts for the refund of street utility residential charges. This is in accordance with a Washington Supreme Court ruling on November 2, 1995, which declared the residential portion of the street utility charge unconstitutional. On October 17, 1996, the King County Superior Court approved the refund order for said charges. Refunds were substantially completed by the middle of 1997.

The **SFMS Redevelopment Fund** was established in 1997 to account for the \$7.7 million proceeds of the 1997 limited tax general obligation bond issue, Series B, to pay for the cost of replacing the Seattle Financial Management System (SFMS). An additional \$6.2 million proceeds from the 1998 limited tax general obligation bond issue, Series C, was provided to pay for additional costs of the replacement project (Ordinance 118695).

The **Initiative 53 Planning Fund** accounts for money to be transferred to the Elevated Transportation Company (ETC) as appropriated to the ETC (Ordinance 120218).

The **Low-Income Housing Fund** manages activities undertaken by the City to preserve, rehabilitate, or replace low-income housing in the downtown area. It also accounts for a seven-year housing levy approved by the voters in 1995 for low-income housing including home repairs and assistance for homebuyers.

The **Housing and Community Development Revenue Sharing Fund** receives federal Community Development Block Grant and Urban Development Action Grant moneys to provide housing and community development assistance to low- and moderate-income persons.

The **Education and Development Services Fund** accounts for a seven-year levy approved by the voters in 1997 to provide educational and developmental services to supplement the basic education activities financed by the State of Washington (Ordinance 118557).

The **Business Improvement Areas Fund** monitors moneys that businesses assess themselves for parking, festivals, and other nongovernmental activities.

B-1

SPECIAL REVENUE FUNDS

Page 1 of 3

COMBINING BALANCE SHEET

December 31, 2001

(In Thousands)

	Park and Recreation	Transportation	Library	Seattle Center	Design, Construction, and Land Use
ASSETS					
Cash and Equity in Pooled Investments	\$ 1,168	\$ 8,063	\$ 10,025	\$ 402	\$ 25,412
Receivables, Net of Allowances:					
Taxes	3,766	-	-	-	-
Accounts	1,640	1,124	25	1,387	299
Contracts and Notes	1	-	-	-	(2)
Interest and Dividends	-	29	-	2	-
Unbilled and Others	88	781	-	671	-
Due from Other Funds	4,732	2,765	105	318	472
Due from Other Governments	235	4,891	511	26	810
Inventories	423	501	-	290	-
Prepayments and Other Current Assets	-	-	-	-	-
Contracts and Notes - Noncurrent	-	-	-	-	-
TOTAL ASSETS	\$ 12,053	\$ 18,154	\$ 10,666	\$ 3,096	\$ 26,991
LIABILITIES					
Accounts Payable	\$ 2,941	\$ 3,551	\$ 418	\$ 1,233	\$ 1,307
Contracts Payable	16	1,342	-	-	49
Due to Other Funds	1,381	2,191	206	484	316
Due to Other Governments	-	233	-	-	292
Salaries, Benefits, and Payroll Taxes Payable	1,903	1,084	900	702	718
Deposits Payable	1	173	-	18	42
Revenue Collected/Billed in Advance - Current	58	35	-	-	-
Other Current Liabilities	-	-	-	-	117
Advances from Other Funds	-	-	-	-	-
Deferred Revenues	(89)	423	-	801	9,877
TOTAL LIABILITIES	6,211	9,032	1,524	3,238	12,718
FUND BALANCES					
Reserves Legally Segregated for Future Use:					
Capital Improvements	687	-	-	-	-
Continuing Appropriations	2,165	3,423	37	-	248
Street Utility Repayments	-	-	-	-	-
Encumbrances	1,205	-	652	-	4,977
Reserves Not Available for Appropriation:					
Gifts	-	-	8,264	-	-
Inventories	423	501	-	-	-
Petty Cash	29	2	9	-	1
Unreserved Fund Balance:					
Designated for Technology, Staffing Stability, Accumulated Employee Leave, and Strategic Planning Implementation	-	-	-	-	9,047
Undesignated	1,333	5,196	180	(142)	-
TOTAL FUND BALANCES	5,842	9,122	9,142	(142)	14,273
TOTAL LIABILITIES AND FUND BALANCES	\$ 12,053	\$ 18,154	\$ 10,666	\$ 3,096	\$ 26,991

B-1

SPECIAL REVENUE FUNDS

Page 2 of 3

COMBINING BALANCE SHEET

December 31, 2001

(In Thousands)

	Human Services Operating	Office of Housing	Street Utility Repayment	SFMS Redevelopment	Initiative 53 Planning	Low-Income Housing
ASSETS						
Cash and Equity in Pooled Investments	\$ 3,251	\$ 333	\$ 17	\$ 100	\$ 4,373	\$ 36,886
Receivables, Net of Allowances:						
Taxes	-	-	-	-	-	201
Accounts	1	-	-	-	-	-
Contracts and Notes	8	-	-	-	-	-
Interest and Dividends	-	-	-	-	-	-
Unbilled and Others	545	-	-	-	-	-
Due from Other Funds	966	330	1	-	-	186
Due from Other Governments	9,436	52	-	-	-	54
Inventories	-	-	-	-	-	-
Prepayments and Other Current Assets	-	-	-	-	-	-
Contracts and Notes - Noncurrent	-	-	-	-	-	118,660
TOTAL ASSETS	\$ 14,207	\$ 715	\$ 18	\$ 100	\$ 4,373	\$ 155,987
LIABILITIES						
Accounts Payable	\$ 7,180	\$ 90	\$ 55	\$ 84	\$ -	\$ 374
Contracts Payable	-	-	-	-	-	-
Due to Other Funds	269	102	340	4	-	319
Due to Other Governments	4,107	-	-	-	-	80
Salaries, Benefits, and Payroll Taxes Payable	544	116	-	-	-	-
Deposits Payable	-	-	-	-	-	-
Revenue Collected/Billed in Advance - Current	493	150	-	-	-	-
Other Current Liabilities	-	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-	-
Deferred Revenues	-	-	-	-	-	118,861
TOTAL LIABILITIES	12,593	458	395	88	-	119,634
FUND BALANCES						
Reserves Legally Segregated for Future Use:						
Capital Improvements	-	-	-	-	-	-
Continuing Appropriations	1,614	-	-	4	20	17,106
Street Utility Repayments	-	-	-	-	-	-
Encumbrances	-	71	-	8	4,353	19,247
Reserves Not Available for Appropriation:						
Gifts	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Petty Cash	-	-	-	-	-	-
Unreserved Fund Balance:						
Designated for Technology, Staffing Stability, Accumulated Employee Leave, and Strategic Planning Implementation	-	-	-	-	-	-
Undesignated	-	186	(377)	-	-	-
TOTAL FUND BALANCES	1,614	257	(377)	12	4,373	36,353
TOTAL LIABILITIES AND FUND BALANCES	\$ 14,207	\$ 715	\$ 18	\$ 100	\$ 4,373	\$ 155,987

B-1

SPECIAL REVENUE FUNDS

Page 3 of 3

COMBINING BALANCE SHEET

December 31, 2001

(In Thousands)

	Housing and Community Development Revenue Sharing	Education and Development Services	Business Improvement Areas	Comparative Totals	
				2001	Restated 2000
ASSETS					
Cash and Equity in Pooled Investments	\$ 3,133	\$ 26,799	\$ 759	\$ 120,721	\$ 113,021
Receivables, Net of Allowances:					
Taxes	-	265	-	4,232	4,367
Accounts	-	-	-	4,476	6,182
Contracts and Notes	2,599	-	-	2,606	4,663
Interest and Dividends	5	-	-	36	76
Unbilled and Others	8,417	-	-	10,502	8,217
Due from Other Funds	13	284	3	10,175	10,047
Due from Other Governments	1,557	61	-	17,633	14,618
Inventories	-	-	-	1,214	1,098
Prepayments and Other Current Assets	-	-	-	-	2
Contracts and Notes - Noncurrent	35,809	-	-	154,469	143,095
TOTAL ASSETS	\$ 51,533	\$ 27,409	\$ 762	\$ 326,064	\$ 305,386
LIABILITIES					
Accounts Payable	\$ 893	\$ 1,672	\$ -	\$ 19,798	\$ 15,807
Contracts Payable	13	-	-	1,420	2,246
Due to Other Funds	545	73	-	6,230	4,742
Due to Other Governments	5	750	-	5,467	5,589
Salaries, Benefits, and Payroll Taxes Payable	-	10	-	5,977	4,941
Deposits Payable	-	-	-	234	447
Revenue Collected/Billed in Advance - Current	-	-	-	736	584
Other Current Liabilities	-	-	-	117	67
Advances from Other Funds	-	-	-	-	2,602
Deferred Revenues	44,234	265	-	174,372	160,009
TOTAL LIABILITIES	45,690	2,770	-	214,351	197,034
FUND BALANCES					
Reserves Legally Segregated for Future Use:					
Capital Improvements	-	-	-	687	165
Continuing Appropriations	4,612	24,102	-	53,331	49,219
Street Utility Repayments	-	-	-	-	227
Encumbrances	1,231	537	115	32,396	29,406
Reserves Not Available for Appropriation:					
Gifts	-	-	-	8,264	2,212
Inventories	-	-	-	924	1,098
Petty Cash	-	-	-	41	52
Unreserved Fund Balance:					
Designated for Technology, Staffing Stability, Accumulated Employee Leave, and Strategic Planning Implementation	-	-	-	9,047	10,400
Undesignated	-	-	647	7,023	15,573
TOTAL FUND BALANCES	5,843	24,639	762	111,713	108,352
TOTAL LIABILITIES AND FUND BALANCES	\$ 51,533	\$ 27,409	\$ 762	\$ 326,064	\$ 305,386

B-2

SPECIAL REVENUE FUNDS

Page 1 of 3

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES**

Year Ended December 31, 2001

(In Thousands)

	<u>Park and Recreation</u>	<u>Transportation</u>	<u>Library</u>	<u>Seattle Center</u>	<u>Design, Construction, and Land Use</u>
Revenues					
Taxes	\$ 24,997	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	657	416	-	-	24,588
Grants, Shared Revenues, and Contributions	2,603	32,856	4,324	48	371
Charges for Services	28,535	16,170	70	5,090	1,671
Fines and Forfeits	1,725	1	495	-	5
Parking Fees and Space Rent	2,722	185	38	17,407	-
Program Income, Interest, and Miscellaneous Revenues	306	291	451	1,168	1,800
Total Revenues	61,545	49,919	5,378	23,713	28,435
Expenditures					
Current:					
General Government	-	-	-	-	-
Transportation	-	55,928	-	-	-
Housing and Human Services	-	-	-	-	-
Planning and Development	-	44	-	-	36,533
Health	-	-	-	-	-
Culture and Recreation	94,962	-	37,624	27,626	-
Capital Outlay:					
General Government	-	-	-	-	-
Transportation	-	40,835	-	-	-
Housing and Human Services	-	-	-	-	-
Planning and Development	-	-	-	-	1,913
Culture and Recreation	1,842	-	269	61	-
Debt Service:					
Principal	-	1,302	43	-	-
Interest	-	486	10	-	-
Total Expenditures	96,804	98,595	37,946	27,687	38,446
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(35,259)	(48,676)	(32,568)	(3,974)	(10,011)
Other Financing Sources (Uses)					
Proceeds of Long-Term Loans	-	669	-	-	-
Proceeds of Capital Leases	-	-	-	-	-
Refunds to Customers	-	-	-	-	-
Sales of Fixed Assets	3	2	61	-	-
Operating Transfers In	37,992	50,066	33,495	9,537	6,774
Operating Transfers Out	(2)	(423)	-	(7,552)	(25)
Other	22	-	-	-	-
Total Other Financing Sources (Uses)	38,015	50,314	33,556	1,985	6,749
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	2,756	1,638	988	(1,989)	(3,262)
Fund Balances					
Beginning of Year	3,127	7,549	8,154	1,847	17,535
Restatement:					
Prior Year's Adjustments	-	(65)	-	-	-
Fund Balance as Restated	3,127	7,484	8,154	1,847	17,535
Residual Equity Transfers	-	-	-	-	-
Purchase Method Change in Inventory	(41)	-	-	-	-
FUND BALANCES - END OF YEAR	<u>\$ 5,842</u>	<u>\$ 9,122</u>	<u>\$ 9,142</u>	<u>\$ (142)</u>	<u>\$ 14,273</u>

B-2

SPECIAL REVENUE FUNDS

Page 2 of 3

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES

Year Ended December 31, 2001

(In Thousands)

	Human Services Operating	Office of Housing	Street Utility Repayment	SFMS Redevelopment	Initiative 53 Planning	Low-Income Housing
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,408
Licenses and Permits	-	-	-	-	-	-
Grants, Shared Revenues, and Contributions	12,411	161	-	-	-	4,504
Charges for Services	4,256	4,444	-	-	-	(8)
Fines and Forfeits	-	-	-	-	-	-
Parking Fees and Space Rent	-	-	-	-	-	5
Program Income, Interest, and Miscellaneous Revenues	15	29	14	35	-	4,764
Total Revenues	16,682	4,634	14	35	-	17,673
Expenditures						
Current:						
General Government	-	-	68	531	-	-
Transportation	-	-	-	-	1,647	-
Housing and Human Services	42,216	5,206	-	-	-	18,183
Planning and Development	-	-	-	-	-	-
Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Capital Outlay:						
General Government	-	-	-	136	-	-
Transportation	-	-	-	-	-	-
Housing and Human Services	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	42,216	5,206	68	667	1,647	18,183
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(25,534)	(572)	(54)	(632)	(1,647)	(510)
Other Financing Sources (Uses)						
Proceeds of Long-Term Loans	-	-	-	-	-	-
Proceeds of Capital Leases	-	-	-	-	-	-
Refunds to Customers	-	-	(550)	-	-	-
Sales of Fixed Assets	378	-	-	-	-	1
Operating Transfers In	25,387	544	-	-	6,000	841
Operating Transfers Out	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Other Financing Sources (Uses)	25,765	544	(550)	-	6,000	842
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	231	(28)	(604)	(632)	4,353	332
Fund Balances						
Beginning of Year	1,383	285	227	644	20	36,021
Restatement:						
Prior Year's Adjustments	-	-	-	-	-	-
Fund Balance as Restated	1,383	285	227	644	20	36,021
Residual Equity Transfers	-	-	-	-	-	-
Purchase Method Change in Inventory	-	-	-	-	-	-
FUND BALANCES - END OF YEAR	\$ 1,614	\$ 257	\$ (377)	\$ 12	\$ 4,373	\$ 36,353

B-2

SPECIAL REVENUE FUNDS

Page 3 of 3

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES**

Year Ended December 31, 2001

(In Thousands)

	Housing and Community Development Revenue Sharing	Education and Development Services	Business Improvement Areas	Comparative Totals	
				2001	Restated 2000
Revenues					
Taxes	\$ -	\$ 9,983	\$ 3,433	\$ 46,821	\$ 48,784
Licenses and Permits	-	-	-	25,661	25,699
Grants, Shared Revenues, and Contributions	12,078	-	-	69,356	53,007
Charges for Services	-	-	-	60,228	60,941
Fines and Forfeits	-	-	-	2,226	2,326
Parking Fees and Space Rent	3	-	-	20,360	22,172
Program Income, Interest, and Miscellaneous Revenues	2,971	1,584	75	13,503	18,883
Total Revenues	15,052	11,567	3,508	238,155	231,812
Expenditures					
Current:					
General Government	15	-	-	614	1,241
Transportation	-	-	-	57,575	60,626
Housing and Human Services	13,351	4,730	-	83,686	77,602
Planning and Development	2,448	2,499	3,873	45,397	38,411
Health	-	1,906	-	1,906	1,925
Culture and Recreation	176	1,200	-	161,588	150,039
Capital Outlay:					
General Government	176	-	-	312	290
Transportation	-	-	-	40,835	19,861
Housing and Human Services	-	-	-	-	3
Planning and Development	-	-	-	1,913	308
Culture and Recreation	320	-	-	2,492	2,634
Debt Service:					
Principal	-	-	-	1,345	1,288
Interest	-	-	-	496	480
Total Expenditures	16,486	10,335	3,873	398,159	354,708
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,434)	1,232	(365)	(160,004)	(122,896)
Other Financing Sources (Uses)					
Proceeds of Long-Term Loans	-	-	-	669	5,103
Proceeds of Capital Leases	-	-	-	-	60
Refunds to Customers	-	-	-	(550)	-
Sales of Fixed Assets	186	-	-	631	645
Operating Transfers In	-	-	-	170,636	147,614
Operating Transfers Out	-	-	-	(8,002)	(8,580)
Other	-	-	-	22	25
Total Other Financing Sources (Uses)	186	-	-	163,406	144,867
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(1,248)	1,232	(365)	3,402	21,971
Fund Balances					
Beginning of Year	12,271	23,407	1,127	113,597	85,803
Restatement: Prior Year's Adjustments	(5,181)	-	-	(5,246)	-
Fund Balance as Restated	7,090	23,407	1,127	108,351	85,803
Residual Equity Transfers	-	-	-	-	586
Purchase Method Change in Inventory	-	-	-	(41)	(8)
FUND BALANCES - END OF YEAR	\$ 5,842	\$ 24,639	\$ 762	\$ 111,712	\$ 108,352

B-3

PARK AND RECREATION FUND

SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ON A BUDGETARY BASIS (NON-GAAP)

Year Ended December 31, 2001

(In Thousands)

	2001		Variance	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
Revenues				
Taxes	\$ 23,826	\$ 24,997	\$ 1,171	\$ 23,743
Licenses and Permits	640	657	17	605
Grants, Shared Revenues, and Contributions	3,200	2,603	(597)	1,175
Charges for Services	31,462	28,535	(2,927)	23,894
Fines and Forfeits	1,822	1,725	(97)	1,731
Parking Fees and Space Rent	1,744	2,722	978	2,632
Program Income, Interest, and Miscellaneous Revenues	454	306	(148)	451
Total Revenues	63,148	61,545	(1,603)	54,231
Expenditures and Encumbrances				
Personal Services	70,303	66,486	3,817	60,653
Other Service Charges	27,299	29,672	(2,373)	25,017
Capital Outlay	4,791	1,851	2,940	1,249
Debt Service	-	-	-	2
Total Expenditures and Encumbrances	102,393	98,009	4,384	86,921
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND ENCUMBRANCES	(39,245)	(36,464)	2,781	(32,690)
Other Financing Sources (Uses)				
Sales of Fixed Assets	-	3	3	13
Operating Transfers In	35,612	37,992	2,380	31,548
Operating Transfers Out	-	(2)	(2)	-
Other	-	22	22	25
Total Other Financing Sources (Uses)	35,612	38,015	2,403	31,586
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES, ENCUMBRANCES, AND OTHER FINANCING USES	\$ (3,633)	1,551	\$ 5,184	(1,104)
Budgetary Fund Balance				
Beginning of Year		1,705		1,989
Encumbrances Continued from Last Year		909		820
Changes in Unappropriable Reserves		21		-
Ending Fund Balance (Budgetary Basis)		4,186		1,705
Adjustments to Conform to Generally Accepted Accounting Principles:				
Reserves Not Available for Appropriation		451		513
Encumbrances		1,205		909
ENDING FUND BALANCE (GAAP)		\$ 5,842		\$ 3,127

B-4

TRANSPORTATION FUND

**SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ON A BUDGETARY BASIS (NON-GAAP)**

Year Ended December 31, 2001

(In Thousands)

	2001		
	Budget	Actual	Variance Favorable (Unfavorable)
			Restated 2000 Actual
Revenues			
Licenses and Permits	\$ 291	\$ 416	\$ 125
Grants, Shared Revenues, and Contributions	14,056	32,856	18,800
Charges for Services	22,234	16,170	(6,064)
Fines and Forfeits	-	1	1
Parking Fees and Space Rent	-	185	185
Program Income, Interest, and Miscellaneous Revenues	50	291	241
Total Revenues	36,631	49,919	13,288
Expenditures and Encumbrances			
Personal Services	39,540	37,636	1,904
Other Service Charges	36,391	32,022	4,369
Capital Outlay	49,444	30,246	19,198
Debt Service	2,139	1,788	351
Total Expenditures and Encumbrances	127,514	101,692	25,822
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND ENCUMBRANCES	(90,883)	(51,773)	39,110
Other Financing Sources (Uses)			
Proceeds of Long-Term Debt	5,436	669	(4,767)
Sales of Fixed Assets	-	2	2
Operating Transfers In	50,150	50,066	(84)
Operating Transfers Out	(423)	(423)	-
Total Other Financing Sources (Uses)	55,163	50,314	(4,849)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES, ENCUMBRANCES, AND OTHER FINANCING USES	<u>\$ (35,720)</u>	(1,459)	<u>\$ 34,261</u>
Budgetary Fund Balance			
Beginning of Year		1,078	(6,252)
Encumbrances Continued from Last Year		5,903	-
Changes in Unappropriable Reserves		-	(2)
Residual Equity Transfers		-	586
Ending Fund Balance (Budgetary Basis)		5,522	1,078
Adjustments to Conform to Generally Accepted Accounting Principles:			
Reserves Not Available for Appropriation		503	503
Encumbrances		3,097	5,903
Pass-Through Grants:			
Receipts Budgeted as Revenues		-	(104)
Disbursements Budgeted as Expenditures		-	104
ENDING FUND BALANCE (GAAP)		<u>\$ 9,122</u>	<u>\$ 7,484</u>

B-5

LIBRARY FUND

SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ON A BUDGETARY BASIS (NON-GAAP)

Year Ended December 31, 2001

(In Thousands)

	2001		Variance	Restated
	Budget	Actual	Favorable (Unfavorable)	2000 Actual
Revenues				
Grants, Shared Revenues, and Contributions	\$ 4,918	\$ 4,324	\$ (594)	\$ 5,373
Charges for Services	100	70	(30)	103
Fines and Forfeits	510	495	(15)	518
Parking Fees and Space Rent	33	38	5	23
Program Income, Interest, and Miscellaneous Revenues	531	451	(80)	467
Total Revenues	6,092	5,378	(714)	6,484
Expenditures and Encumbrances				
Personal Services	29,369	28,490	879	26,148
Other Service Charges	10,863	9,786	1,077	10,464
Capital Outlay	4,513	337	4,176	751
Capital Outlay - Capital Leases	-	-	-	60
Debt Service	53	53	-	41
Total Expenditures and Encumbrances	44,798	38,666	6,132	37,464
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND ENCUMBRANCES	(38,706)	(33,288)	5,418	(30,980)
Other Financing Sources (Uses)				
Proceeds of Capital Leases	-	-	-	60
Sales of Fixed Assets	30	61	31	15
Operating Transfers In	33,672	33,495	(177)	31,264
Operating Transfers Out	(168)	-	168	-
Total Other Financing Sources (Uses)	33,534	33,556	22	31,339
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES, ENCUMBRANCES, AND OTHER FINANCING USES	\$ (5,172)	268	\$ 5,440	359
Budgetary Fund Balance				
Beginning of Year		5,393		465
Encumbrances Continued from Last Year		538		507
Changes in Unappropriable Reserves		(6,052)		4,062
Ending Fund Balance (Budgetary Basis)		147		5,393
Adjustments to Conform to Generally Accepted Accounting Principles:				
Reserves Not Available for Appropriation		8,275		2,223
Encumbrances		720		538
ENDING FUND BALANCE (GAAP)		\$ 9,142		\$ 8,154

B-6

SEATTLE CENTER FUND

**SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ON A BUDGETARY BASIS (NON-GAAP)**

Year Ended December 31, 2001

(In Thousands)

	2001		Variance	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
Revenues				
Taxes	\$ 1,708	\$ -	\$ (1,708)	\$ (1)
Grants, Shared Revenues, and Contributions	-	49	49	-
Charges for Services	5,268	5,090	(178)	5,117
Parking Fees and Space Rent	18,802	17,407	(1,395)	17,583
Program Income, Interest, and Miscellaneous Revenues	1,663	1,168	(495)	3,016
Total Revenues	27,441	23,714	(3,727)	25,715
Expenditures and Encumbrances				
Personal Services	21,215	20,903	312	20,515
Other Service Charges	6,877	6,748	129	7,115
Capital Outlay	86	62	24	232
Debt Service	38	-	38	-
Total Expenditures and Encumbrances	28,216	27,713	503	27,862
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND ENCUMBRANCES	(775)	(3,999)	(3,224)	(2,147)
Other Financing Sources (Uses)				
Operating Transfers In	7,970	9,537	1,567	10,695
Operating Transfers Out	(7,549)	(7,552)	(3)	(7,554)
Total Other Financing Sources (Uses)	421	1,985	1,564	3,141
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES, ENCUMBRANCES, AND OTHER FINANCING USES	\$ (354)	(2,014)	\$ (1,660)	994
Budgetary Fund Balance				
Beginning of Year		1,720		653
Encumbrances Continued from Last Year		6		82
Changes in Unappropriable Reserves		121		(9)
Ending Fund Balance (Budgetary Basis)		(167)		1,720
Adjustments to Conform to Generally Accepted Accounting Principles:				
Reserves Not Available for Appropriation		-		121
Encumbrances		25		6
ENDING FUND BALANCE (GAAP)		\$ (142)		\$ 1,847

B-7 DESIGN, CONSTRUCTION, AND LAND USE FUND

**SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ON A BUDGETARY BASIS (NON-GAAP)**

Year Ended December 31, 2001

(In Thousands)

	2001		Variance	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
Revenues				
Licenses and Permits	\$ 24,097	\$ 24,588	\$ 491	\$ 24,841
Grants, Shared Revenues, and Contributions	274	371	97	319
Charges for Services	1,798	1,671	(127)	1,927
Fines and Forfeits	-	5	5	77
Program Income, Interest, and Miscellaneous Revenues	969	1,800	831	1,976
Total Revenues	27,138	28,435	1,297	29,140
Expenditures and Encumbrances				
Personal Services	24,698	23,724	974	21,783
Other Service Charges	16,439	17,455	(1,016)	11,671
Capital Outlay	3,012	2,244	768	1,393
Total Expenditures and Encumbrances	44,149	43,423	726	34,847
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND ENCUMBRANCES	(17,011)	(14,988)	2,023	(5,707)
Other Financing Sources (Uses)				
Operating Transfers In	7,284	6,774	(510)	6,730
Operating Transfers Out	-	(25)	(25)	(429)
Total Other Financing Sources (Uses)	7,284	6,749	(535)	6,301
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES, ENCUMBRANCES, AND OTHER FINANCING USES	\$ (9,727)	(8,239)	\$ 1,488	594
Budgetary Fund Balance				
Beginning of Year		13,861		10,336
Encumbrances Continued from Last Year		3,673		2,931
Ending Fund Balance (Budgetary Basis)		9,295		13,861
Adjustments to Conform to Generally Accepted Accounting Principles:				
Reserves Not Available for Appropriation		1		1
Encumbrances		4,977		3,673
ENDING FUND BALANCE (GAAP)		\$ 14,273		\$ 17,535

B-8

HUMAN SERVICES OPERATING FUND

**SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ON A BUDGETARY BASIS (NON-GAAP)**

Year Ended December 31, 2001

(In Thousands)

	2001		Variance	
	Budget	Actual	Favorable (Unfavorable)	2000 Actual
Revenues				
Grants, Shared Revenues, and Contributions	\$ 78,091	\$ 54,530	\$ (23,561)	\$ 50,533
Charges for Services	4,150	4,256	106	4,443
Parking Fees and Space Rent	-	-	-	1
Program Income, Interest, and Miscellaneous Revenues	-	15	15	-
Total Revenues	82,241	58,801	(23,440)	54,977
Expenditures and Encumbrances				
Personal Services	20,323	18,631	1,692	17,107
Other Service Charges	67,500	65,704	1,796	58,515
Capital Outlay	82	-	82	3
Total Expenditures and Encumbrances	87,905	84,335	3,570	75,625
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND ENCUMBRANCES	(5,664)	(25,534)	(19,870)	(20,648)
Other Financing Sources (Uses)				
Sales of Fixed Assets	-	378	378	-
Operating Transfers In	-	25,387	25,387	20,114
Total Other Financing Sources (Uses)	-	25,765	25,765	20,114
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES, ENCUMBRANCES, AND OTHER FINANCING USES	<u>\$ (5,664)</u>	231	<u>\$ 5,895</u>	(534)
Budgetary Fund Balance				
Beginning of Year		1,383		72
Encumbrances Continued from Last Year		-		1,845
Ending Fund Balance (Budgetary Basis)		1,614		1,383
Adjustments to Conform to Generally Accepted Accounting Principles:				
Pass-Through Grants:				
Receipts Budgeted as Revenues		(42,119)		(39,492)
Disbursements Budgeted as Expenditures		42,119		39,492
ENDING FUND BALANCE (GAAP)		<u>\$ 1,614</u>		<u>\$ 1,383</u>

B-9

OFFICE OF HOUSING FUND

SCHEDULE OF REVENUES, EXPENDITURES, ENCUMBRANCES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
ON A BUDGETARY BASIS (NON-GAAP)

Year Ended December 31, 2001

(In Thousands)

	2001		Variance	2000
	Budget	Actual	Favorable (Unfavorable)	Actual
Revenues				
Grants, Shared Revenues, and Contributions	\$ 1,631	\$ 897	\$ (734)	\$ 1,543
Charges for Services	5,476	4,445	(1,031)	4,834
Program Income, Interest, and Miscellaneous Revenues	-	28	28	60
Total Revenues	7,107	5,370	(1,737)	6,437
Expenditures and Encumbrances				
Personal Services	4,111	3,835	276	3,749
Other Service Charges	3,674	2,178	1,496	3,751
Capital Outlay	209	-	209	-
Total Expenditures and Encumbrances	7,994	6,013	1,981	7,500
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND ENCUMBRANCES	(887)	(643)	244	(1,063)
Other Financing Sources (Uses)				
Operating Transfers In	547	544	(3)	487
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES, ENCUMBRANCES, AND OTHER FINANCING USES	<u>\$ (340)</u>	(99)	<u>\$ 241</u>	(576)
Budgetary Fund Balance				
Beginning of Year		(327)		(877)
Encumbrances Continued from Last Year		612		1,126
Ending Fund Balance (Budgetary Basis)		186		(327)
Adjustments to Conform to Generally Accepted Accounting Principles:				
Encumbrances		71		612
Pass-Through Grants:				
Receipts Budgeted as Revenues		(737)		(1,079)
Disbursements Budgeted as Expenditures		737		1,079
ENDING FUND BALANCE (GAAP)		<u>\$ 257</u>		<u>\$ 285</u>

B-10

PARK AND RECREATION FUND

**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
ON A BUDGETARY BASIS (NON-GAAP)
COMPARED TO BUDGET**

Year Ended December 31, 2001

(In Thousands)

	2001 Budget			Variance
	Annual	Revised Totals	Actual Revenues	Favorable (Unfavorable)
REVENUES				
Taxes				
Business Taxes	\$ 18,311	\$ 18,311	\$ 18,449	\$ 138
Penalties and Interest on Delinquent Taxes	-	-	264	264
Interfund Business Taxes	5,515	5,515	6,284	769
Total Taxes	23,826	23,826	24,997	1,171
Licenses and Permits				
Business Licenses and Permits	578	578	579	1
Intrafund Non-Business Licenses and Permits	62	62	78	16
Total Licenses and Permits	640	640	657	17
Grants, Shared Revenues, and Contributions				
Federal Grants - Indirect	-	24	35	11
Interlocal Grants, Entitlements, Etc.	-	618	352	(266)
Other Contributions / Donations	561	2,558	2,216	(342)
Total Grants, Shared Revenues, and Contributions	561	3,200	2,603	(597)
Charges for Services				
General Government	2,776	2,776	284	(2,492)
Security of Persons and Property	21	21	20	(1)
Physical Environment	2,313	2,816	5,120	2,304
Culture and Recreation	14,291	14,397	18,028	3,631
Interfund General Government	11,470	11,452	5,083	(6,369)
Total Charges for Services	30,871	31,462	28,535	(2,927)
Fines and Forfeits				
Civil Infraction Penalties	-	-	359	359
Civil Parking Infraction Penalties	1,822	1,822	1,262	(560)
Criminal Traffic Misdemeanor Penalties	-	-	44	44
Non-Traffic Misdemeanor Penalties	-	-	9	9
Criminal Costs Recoveries	-	-	50	50
Non-Court Fines, Forfeitures, and Penalties	-	-	1	1
Total Fines and Forfeits	1,822	1,822	1,725	(97)
Miscellaneous Revenues				
Rents, Leases, and Concessions	1,744	1,744	2,722	978
Other Miscellaneous Revenue	398	454	306	(148)
Total Miscellaneous Revenues	2,142	2,198	3,028	830
TOTAL REVENUES	59,862	63,148	61,545	(1,603)
OTHER FINANCING SOURCES				
Sales of Fixed Assets	-	-	3	3
Agency Deposits	-	-	22	22
Operating Transfers In	35,139	35,612	37,992	2,380
TOTAL OTHER FINANCING SOURCES	35,139	35,612	38,017	2,405
FUND TOTALS	\$ 95,001	\$ 98,760	\$ 99,562	\$ 802

B-11

PARK AND RECREATION FUND

SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
ON A BUDGETARY BASIS (NON-GAAP)
COMPARED TO BUDGET

Year Ended December 31, 2001

(In Thousands)

	2001 Budget			Unexpended Balances			
	Annual	Revised Totals	Actual Expenditures	Outstanding Encumbrances	Appropriations		
					Continuing	Lapsed	
EXPENDITURES							
Community Recreation Services	\$ 22,498	\$ 23,344	\$ 22,211	\$ 221	\$ 352	\$ 560	
Parks and Facilities Maintenance	32,194	35,631	34,370	191	535	535	
Environmental Stewardship	2,330	2,151	2,132	-	-	19	
Seattle Aquarium	5,064	5,632	5,130	38	-	464	
Zoo and Aquarium	14,039	14,119	13,566	184	369	-	
Sand Point	2,331	2,745	2,635	36	-	74	
Capital Projects	5,642	6,191	5,656	25	21	489	
Seattle Conservation Corps	3,744	3,788	3,727	-	-	61	
Management and Administration	7,007	7,442	7,202	210	13	17	
Gasworks Park Contamination Remediation	-	300	-	300	-	-	
South Lake Union Wharf Development Trust	-	1,050	175	-	875	-	
TOTAL EXPENDITURES	94,849	102,393	96,804	1,205	2,165	2,219	
OTHER FINANCING USES							
Operating Transfers Out	-	-	2	-	-	(2)	
FUND TOTALS	\$ 94,849	\$ 102,393	\$ 96,806	\$ 1,205	\$ 2,165	\$ 2,217	

B-12

TRANSPORTATION FUND

**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
ON A BUDGETARY BASIS (NON-GAAP)
COMPARED TO BUDGET**

Year Ended December 31, 2001

(In Thousands)

	2001 Budget			Variance
	Annual	Revised Totals	Actual Revenues	Favorable (Unfavorable)
REVENUES				
<i>Licenses and Permits</i>				
Intrafund Non-Business Licenses and Permits	\$ 291	\$ 291	\$ 416	\$ 125
<i>Grants, Shared Revenues, And Contributions</i>				
Federal Grants - Indirect	9,185	9,430	9,521	91
State Grants	4,626	4,626	4,780	154
State Entitlements, Impact Payments, Etc	-	-	18,519	18,519
Interlocal Grants, Entitlements, Etc.	-	-	36	36
Total Grants, Shared Revenues, and Contributions	13,811	14,056	32,856	18,800
<i>Charges for Services</i>				
General Government	875	875	-	(875)
Security of Persons and Property	-	-	1,051	1,051
Transportation	6,021	6,473	6,402	(71)
Collection Expenses	-	-	188	188
Interfund General Government	14,886	14,886	8,529	(6,357)
Total Charges for Services	21,782	22,234	16,170	(6,064)
<i>Fines and Forfeits</i>				
Non-Court Fines, Forfeitures, and Penalties	-	-	1	1
<i>Miscellaneous Revenues</i>				
Interest Earnings	-	-	189	189
Rents, Leases, and Concessions	-	-	182	182
Other Miscellaneous Revenue	50	50	102	52
Interfund Rents, Leases, and Concessions	-	-	3	3
Total Miscellaneous Revenues	50	50	476	426
TOTAL REVENUES	35,934	36,631	49,919	13,288
OTHER FINANCING SOURCES				
Proceeds of Long-Term Debt	5,436	5,436	669	(4,767)
Sales of Fixed Assets	-	-	2	2
Operating Transfers In	47,439	50,152	50,066	(86)
TOTAL OTHER FINANCING SOURCES	52,875	55,588	50,737	(4,851)
FUND TOTALS	\$ 88,809	\$ 92,219	\$ 100,656	\$ 8,437

B-13

TRANSPORTATION FUND

SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
ON A BUDGETARY BASIS (NON-GAAP)
COMPARED TO BUDGET

Year Ended December 31, 2001

(In Thousands)

	2001 Budget		Actual Expenditures	Unexpended Balances		
	Annual	Revised Totals		Outstanding Encumbrances	Appropriations Continuing	Lapsed
EXPENDITURES						
Traffic and Street Use Management	\$ 24,512	\$ 30,649	\$ 23,496	\$ 1,224	\$ 5,059	\$ 870
Transportation Infrastructure	65,315	78,614	64,762	1,824	11,136	892
Operations Support and Administration	12,151	14,438	10,337	49	2,904	1,148
Vehicle License Fee Subfund	-	3,423	-	-	3,423	-
Arterial City Street Subfund	-	390	-	-	390	-
TOTAL EXPENDITURES	101,978	127,514	98,595	3,097	22,912	2,910
OTHER FINANCING USES						
Operating Transfers Out	-	423	423	-	-	-
FUND TOTALS	<u>\$ 101,978</u>	<u>\$ 127,937</u>	<u>\$ 99,018</u>	<u>\$ 3,097</u>	<u>\$ 22,912</u>	<u>\$ 2,910</u>

B-14

LIBRARY FUND

**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
ON A BUDGETARY BASIS (NON-GAAP)
COMPARED TO BUDGET**

Year Ended December 31, 2001

(In Thousands)

	2001 Budget			Variance
	Annual	Revised Totals	Actual Revenues	Favorable (Unfavorable)
REVENUES				
<i>Grants, Shared Revenues, and Contributions</i>				
Federal Grants - Direct	\$ -	\$ 300	\$ 282	\$ (18)
State Grants	-	2,732	1,373	(1,359)
Other Contributions / Donations	6	1,886	2,669	783
Total Grants, Shared Revenues, and Contributions	6	4,918	4,324	(594)
<i>Charges for Services</i>				
General Government	100	100	70	(30)
<i>Fines and Forfeits</i>				
Non-Court Fines, Forfeitures, and Penalties	500	510	495	(15)
<i>Miscellaneous Revenues</i>				
Interest Earnings	-	528	448	(80)
Rents, Leases, and Concessions	-	11	16	5
Other Miscellaneous Revenue	3	3	3	-
Interfund Rents, Leases, and Concessions	22	22	22	-
Total Miscellaneous Revenues	25	564	489	(75)
TOTAL REVENUES	631	6,092	5,378	(714)
OTHER FINANCING SOURCES				
Sales of Fixed Assets	30	30	61	31
Operating Transfers In	33,663	33,842	33,495	(347)
TOTAL OTHER FINANCING SOURCES	33,693	33,872	33,556	(316)
FUND TOTALS	\$ 34,324	\$ 39,964	\$ 38,934	\$ (1,030)

B-15

LIBRARY FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
ON A BUDGETARY BASIS (NON-GAAP)
COMPARED TO BUDGET

Year Ended December 31, 2001

(In Thousands)

	2001 Budget		Actual Expenditures	Unexpended Balances		
	Annual	Revised Totals		Outstanding Encumbrances	Appropriations Continuing	Lapsed
EXPENDITURES						
Library Projects	\$ -	\$ 3,708	\$ 1,667	\$ 190	\$ 1,844	\$ 7
Collections and Administration	15,809	14,921	14,522	315	19	65
Public Services	18,509	19,634	19,607	9	18	-
TOTAL EXPENDITURES	34,318	38,263	35,796	514	1,881	72
OTHER FINANCING USES						
Operating Transfers Out	-	168	-	-	-	168
FUND TOTALS (BUDGETED)	34,318	38,431	35,796	514	1,881	240
Trusts and Memorials	5	5,891	1,931	206	3,755	(1)
Special Memorial Projects	-	644	219	-	425	-
FUND TOTALS	<u>\$ 34,323</u>	<u>\$ 44,966</u>	<u>\$ 37,946</u>	<u>\$ 720</u>	<u>\$ 6,061</u>	<u>\$ 239</u>

B-16

SEATTLE CENTER FUND

**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
ON A BUDGETARY BASIS (NON-GAAP)
COMPARED TO BUDGET**

Year Ended December 31, 2001

(In Thousands)

	2001 Budget		Actual Revenues	Variance Favorable (Unfavorable)
	Annual	Revised Totals		
REVENUES				
<i>Taxes</i>				
Business Taxes	\$ 1,708	\$ 1,708	\$ -	\$ (1,708)
<i>Grants, Shared Revenues, and Contributions</i>				
Federal Grants - Indirect	-	-	41	41
State Grants	-	-	7	7
Total Grants, Shared Revenues, and Contributions	-	-	48	48
<i>Charges for Services</i>				
Transportation	616	616	499	(117)
Culture and Recreation	3,113	3,113	3,037	(76)
Interfund General Government	1,539	1,539	1,554	15
Total Charges for Services	5,268	5,268	5,090	(178)
<i>Miscellaneous Revenues</i>				
Interest Earnings	104	104	166	62
Rents, Leases, and Concessions	19,313	19,313	17,342	(1,971)
Other Miscellaneous Revenue	1,002	1,002	1,002	-
Interfund Rents, Leases, and Concessions	46	46	65	19
Total Miscellaneous Revenues	20,465	20,465	18,575	(1,890)
TOTAL REVENUES	27,441	27,441	23,713	(3,728)
OTHER FINANCING SOURCES				
Operating Transfers In	7,970	7,970	9,537	1,567
FUND TOTALS	<u>\$ 35,411</u>	<u>\$ 35,411</u>	<u>\$ 33,250</u>	<u>\$ (2,161)</u>

B-17

SEATTLE CENTER FUND

SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
ON A BUDGETARY BASIS (NON-GAAP)
COMPARED TO BUDGET

Year Ended December 31, 2001

(In Thousands)

	2001 Budget		Actual Expenditures	Unexpended Balances		
	Annual	Revised Totals		Outstanding Encumbrances	Appropriations Continuing	Lapsed
EXPENDITURES						
Nation's Best Gathering Place	\$ 11,159	\$ 11,165	\$ 11,140	\$ 1	\$ -	\$ 24
Cultural/Community Heart	5,825	5,825	5,797	-	-	28
Financially Successful	6,249	6,250	6,041	-	-	209
Great Place to Work	1,276	1,276	1,244	10	-	22
Administration	3,700	3,700	3,466	14	-	220
TOTAL EXPENDITURES	28,209	28,216	27,688	25	-	503
OTHER FINANCING USES						
Operating Transfers Out	7,549	7,549	7,552	-	-	(3)
FUND TOTALS	<u>\$ 35,758</u>	<u>\$ 35,765</u>	<u>\$ 35,240</u>	<u>\$ 25</u>	<u>\$ -</u>	<u>\$ 500</u>

B-18

DESIGN, CONSTRUCTION, AND LAND USE FUND

**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
ON A BUDGETARY BASIS (NON-GAAP)
COMPARED TO BUDGET**

Year Ended December 31, 2001

(In Thousands)

	2001 Budget			Variance
	Annual	Revised Totals	Actual Revenues	Favorable (Unfavorable)
REVENUES				
<i>Licenses and Permits</i>				
Business Licenses and Permits	\$ -	\$ -	\$ 48	\$ 48
Intrafund Non-Business Licenses and Permits	23,947	23,947	23,224	(723)
Non-Business Licenses and Permits	150	150	1,316	1,166
Total Licenses and Permits	24,097	24,097	24,588	491
<i>Grants, Shared Revenues, and Contributions</i>				
Federal Grants - Indirect	-	-	229	229
Interlocal Grants, Entitlements, Etc.	274	274	142	(132)
Total Grants, Shared Revenues, and Contributions	274	274	371	97
<i>Charges for Services</i>				
General Government	98	98	118	20
Security of Persons and Property	43	43	20	(23)
Physical Environment	1,150	1,150	700	(450)
Economic Environment	132	132	466	334
Interfund General Government	374	374	367	(7)
Total Charges for Services	1,797	1,797	1,671	(126)
<i>Fines and Forfeits</i>				
Civil Infraction Penalties	-	-	8	8
Non-Court Fines, Forfeitures, and Penalties	-	-	(3)	(3)
Total Fines and Forfeits	-	-	5	5
<i>Miscellaneous Revenues</i>				
Interest Earnings	947	947	1,721	774
Other Miscellaneous Revenue	22	22	72	50
Interfund Other Miscellaneous Revenue	-	-	7	7
Total Miscellaneous Revenues	969	969	1,800	831
TOTAL REVENUES	27,137	27,137	28,435	1,298
OTHER FINANCING SOURCES				
Operating Transfers In	7,242	7,284	6,774	(510)
FUND TOTALS	\$ 34,379	\$ 34,421	\$ 35,209	\$ 788

B-19

DESIGN, CONSTRUCTION, AND LAND USE FUND

SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
ON A BUDGETARY BASIS (NON-GAAP)
COMPARED TO BUDGET

Year Ended December 31, 2001

(In Thousands)

	2001 Budget		Actual Expenditures	Unexpended Balances		
	Annual	Revised Totals		Outstanding Encumbrances	Appropriations Continuing	Lapsed
EXPENDITURES						
Codes, Policies, Community Relations	\$ 3,697	\$ 3,361	\$ 3,264	\$ 9	\$ (2)	\$ 90
Land Use Services	3,312	3,571	3,321	230	-	20
Construction Services	14,200	17,700	15,433	2,055	54	158
Compliance Services	4,804	4,475	4,048	197	148	82
Corporate Services	6,304	6,813	5,974	814	48	(23)
Urban Design	719	988	828	38	-	122
Process Improvement and Technology	5,136	7,240	5,578	1,633	-	29
TOTAL EXPENDITURES	38,172	44,148	38,446	4,976	248	478
OTHER FINANCING USES						
Operating Transfers Out	-	-	25	-	-	(25)
FUND TOTALS	<u>\$ 38,172</u>	<u>\$ 44,148</u>	<u>\$ 38,471</u>	<u>\$ 4,976</u>	<u>\$ 248</u>	<u>\$ 453</u>

B-20

HUMAN SERVICES OPERATING FUND

**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
ON A BUDGETARY BASIS (NON-GAAP)
COMPARED TO BUDGET**

Year Ended December 31, 2001

(In Thousands)

	2001 Budget			Variance
	Annual	Revised Totals	Actual Revenues	Favorable (Unfavorable)
REVENUES				
Grants, Shared Revenues, and Contributions				
Federal Grants - Direct	\$ 4,121	\$ 4,163	\$ 10,920	\$ 6,757
Federal Grants - Indirect	70,634	70,634	35,496	(35,138)
State Grants	2,080	2,080	7,167	5,087
Interlocal Grants, Entitlements,Etc	384	384	625	241
Other Contributions / Donations	829	829	322	(507)
Total Grants, Shared Revenues, and Contributions	78,048	78,090	54,530	(23,560)
Charges for Services				
Interfund General Government	4,150	4,150	4,256	106
Miscellaneous Revenues				
Other Miscellaneous Revenue	-	-	15	15
TOTAL REVENUES	82,198	82,240	58,801	(23,439)
OTHER FINANCING SOURCES				
Sales of Fixed Assets	-	-	378	378
Operating Transfers In	-	613	25,387	24,774
TOTAL OTHER FINANCING SOURCES	-	613	25,765	25,152
FUND TOTALS	\$ 82,198	\$ 82,853	\$ 84,566	\$ 1,713

B-21

HUMAN SERVICES OPERATING FUND

SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
ON A BUDGETARY BASIS (NON-GAAP)
COMPARED TO BUDGET

Year Ended December 31, 2001

(In Thousands)

	2001 Budget		Actual Expenditures	Unexpended Balances		
	Annual	Revised Totals		Outstanding Encumbrances	Appropriations Continuing	Lapsed
EXPENDITURES						
Children, Youth, and Family Development	\$ 19,965	\$ 20,993	\$ 20,695	\$ -	\$ -	\$ 298
Community Services	16,267	19,505	16,172	-	-	3,333
Domestic Violence	3,450	3,773	3,088	-	-	685
Leadership and Administration	5,101	5,458	5,379	-	-	79
Aging and Disability Services	37,415	38,176	38,997	-	-	(821)
FUND TOTALS	<u>\$ 82,198</u>	<u>\$ 87,905</u>	<u>\$ 84,331</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,574</u>

B-22

OFFICE OF HOUSING FUND

**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
ON A BUDGETARY BASIS (NON-GAAP)
COMPARED TO BUDGET**

Year Ended December 31, 2001

(In Thousands)

	2001 Budget			Variance
	Annual	Revised Totals	Actual Revenues	Favorable (Unfavorable)
REVENUES				
Grants, Shared Revenues, and Contributions				
Federal Grants - Indirect	\$ 760	\$ 760	\$ 549	\$ (211)
State Grants	870	870	279	(591)
Other Contributions / Donations	-	-	69	69
Total Grants, Shared Revenues, and Contributions	1,630	1,630	897	(733)
Charges for Services				
Interfund General Government	5,476	5,476	4,445	(1,031)
Miscellaneous Revenues				
Rents, Leases, and Concessions	-	-	27	27
Other Miscellaneous Revenue	-	-	2	2
Total Miscellaneous Revenues	-	-	29	29
TOTAL REVENUES	7,106	7,106	5,371	(1,735)
OTHER FINANCING SOURCES				
Operating Transfers In	532	547	544	(3)
FUND TOTALS	\$ 7,638	\$ 7,653	\$ 5,915	\$ (1,738)

B-23

OFFICE OF HOUSING FUND

SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
ON A BUDGETARY BASIS (NON-GAAP)
COMPARED TO BUDGET

Year Ended December 31, 2001

(In Thousands)

	2001 Budget		Actual Expenditures	Unexpended Balances		
	Annual	Revised Totals		Outstanding Encumbrances	Appropriations Continuing	Lapsed
EXPENDITURES						
Office of Housing	\$ 7,639	\$ 7,994	\$ 5,943	\$ 71	\$ 1,463	\$ 517
FUND TOTALS	\$ 7,639	\$ 7,994	\$ 5,943	\$ 71	\$ 1,463	\$ 517